IN THE LINITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Akio YAMASHITA et al.

Art Unit : Unknown Examiner : Unknown

Serial No.: New U.S. National Phase Filed: April 6, 2006

Title

: METHOD OF MANUFACTURING OPTICAL FILM

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

STATEMENT REGARDING POWER OF ATTORNEY

Under 37 C.F.R. § 1.32(c)(3), please recognize the following registered patent practitioners associated with Customer No. 26171 as representatives for the above-referenced application.

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A signed Power of Attorney for the above-identified application is attached.

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Respectfully submitted,

Date: April 6, 2006

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